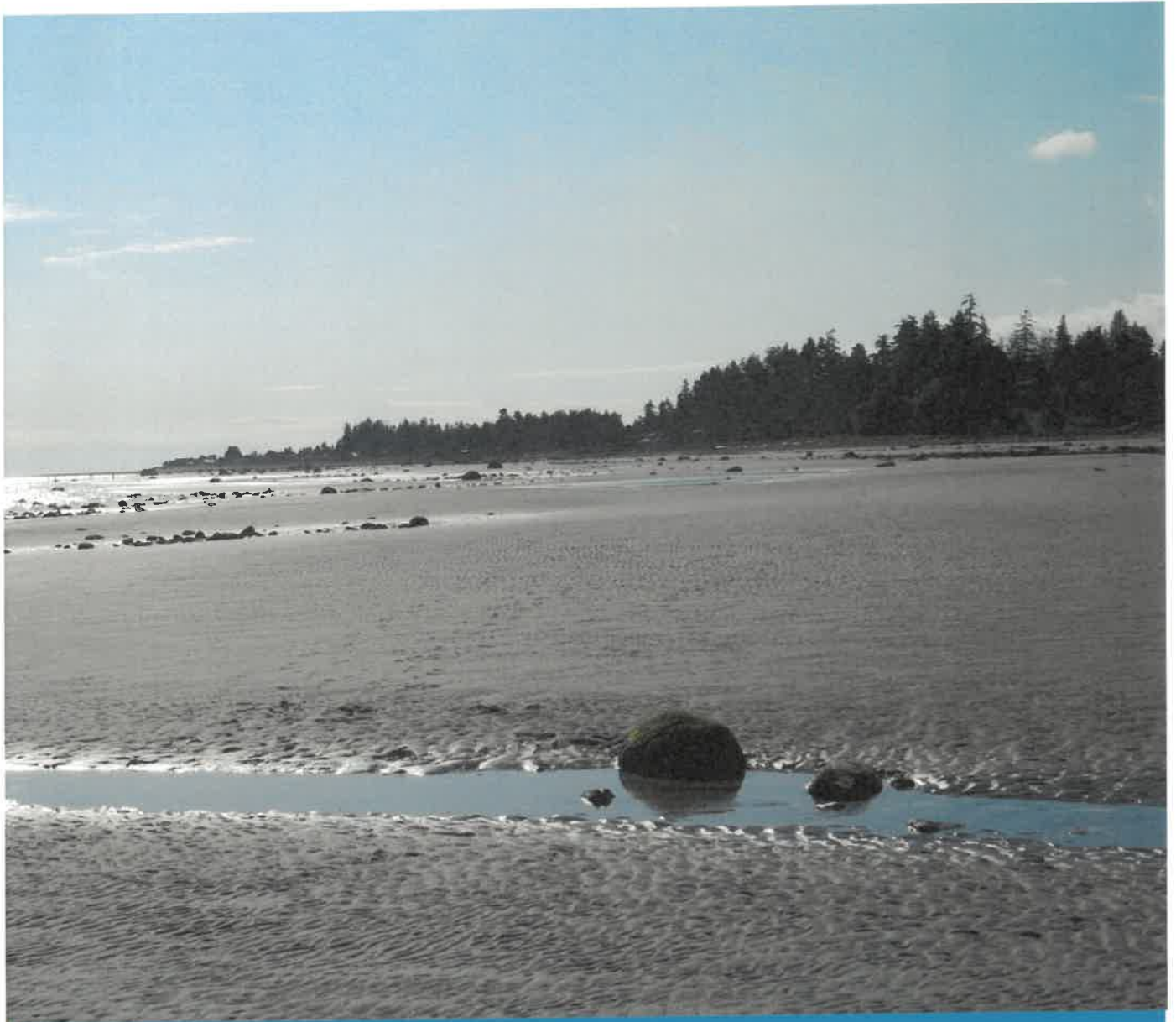




District of Lantzville

Statement of Financial Information

For the Year Ended December 31, 2025



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Management Report

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Section 9

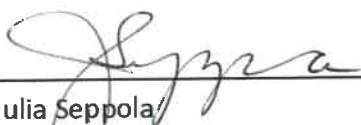
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council.

On behalf of the District of Lantzville,


Julia Seppola
Director of Financial Services
June 24, 2026



Schedule Showing the Remuneration and Expenses in Respect of Each Employee

Prepared under the *Financial Information Regulation*, Schedule 1, Section 6

ELECTED OFFICIALS

Elected Officials	Position	Remuneration	Expenses
Jones, Joan	Councillor	16,073	(256)
Lerner, Jonathan	Councillor	16,073	8,864
Mundell, Rachelle	Councillor	16,073	3,968
Savage, Ian	Councillor	16,073	4,337
Swain, Mark	Mayor	28,998	8,501
Total - Elected Officials		\$ 93,290	\$ 25,414

EMPLOYEES

Name	Position	Remuneration	Expenses
Copp, Camelia	Deputy Director of Financial Services	\$ 97,459	\$ 5,652
Gosling, Jason	Park Technician III	82,714	1,655
Long, Aria	Deputy Director of Corporate Administration	102,588	11,284
Morphy, Glenn	Director of Public Works	122,990	1,370
Robinson, George	Director of Planning and Community Services	123,106	3,089
Rukus, Neil	Fire Chief	104,053	7,106
Seppola, Julia	Director of Financial Services	80,308	17,255
Smith, Matthew	Maintenance Technician II	75,009	1,659
Thurlin, Eric	Maintenance Technician III	87,131	1,675
Wells, Delcy	Director of Corporate Administration	123,107	10,545
Woods, Matthew	Public Works Working Foreman	81,181	2,308
Employees less than \$75,000		653,988	61,621
Total - Employees		\$1,733,634	\$ 125,219

Reconciliation of Remuneration

Elected Officials	\$ 93,289
Employees	1,733,634
Reconciling items	550,747
Total per Statement of Revenue and Expenditure	\$ 2,377,670



Schedule Showing Total Paid to Each Supplier for Goods and Services Exceeding \$25,000

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

District of Lantzville
Statement of Financial Information
For the year ended December 31, 2025

Schedule of Payments Made for the Provision of Goods and Services

Supplier name	Amount Paid
679048 B.C. LTD.	34,369
ANDREW SHERET LIMITED	42,656
BC ASSESSMENT	79,615
BC HYDRO	155,106
BROGAN FIRE & SAFETY	53,701
MINISTER OF FINANCE	573,783
CANADIAN CORPS OF COMMISSIONAIRES	54,387
CITY OF NANAIMO	44,255
COPCAN CIVIL LP	36,924
HARRIS OCEANSIDE GM	147,780
HAYLOCK BROS. PAVING LTD.	28,790
JAN-PRO VANCOUVER ISLAND	47,109
K & E BUSINESS SERVICES INC.	73,568
KNAPPETT INDUSTRIES 2006 LTD	269,966
KOERS & ASSOCIATES ENGINEERING LTD	311,982
LIDSTONE & COMPANY	60,397
MCELHANNEY LTD	31,376
MINISTER OF FINANCE - PROPERTY TAXATION BRANCH	2,355,051
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	29,093
MNP LLP	32,248
MUNICIPAL INSURANCE ASSOCIATION OF BC	101,938
MUNICIPAL PENSION PLAN	254,625
NEUFELD KARL	64,316
PACIFIC BLUE CROSS	118,155
REGIONAL DISTRICT OF NANAIMO	3,177,931
SEA TO SKY NETWORK SOLUTIONS INC.	122,520
SHELL CANADA PRODUCTS	37,680
SIGMA SAFETY CORP	30,254
SPR TRAFFIC SERVICES LP	151,143
TETRA TECH CANADA INC.	58,386
TOPHAM SUNDANCE	74,109
VANCOUVER ISLAND REGIONAL LIBRARY	315,849
WATT CONSULTING GROUP LTD.	29,026
WFR WHOLESALE FIRE & RESCUE LTD	53,289
WINDLEY CONTRACTING LTD.	56,805
WORK SAFE BC	37,946
YOUNG ANDERSON	27,359
Total payments exceeding \$25,000	\$ 9,173,487
Consolidated total of payments of \$25,000 or less	864,563
Total aggregate payments to suppliers	\$ 10,038,050



Schedule Showing Total Paid to Each Supplier for Goods and Services Exceeding \$25,000

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

Payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	-
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	-

Reconciliation:

Total aggregate payments to suppliers	\$10,038,050
Total aggregate grants and contributions	-
Adjustments*	(3,834,754)
Total per Statement of Revenue and Expenditure	<u>\$6,203,296</u>

* This statement shows actual payments during the year, while the Statement of Revenue and Expenditure reports expenses during the year. Differences include expenditures on capital projects, amortization, wages and benefits and other items.



Schedule of Guarantee and Indemnity Agreements

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Subsection 5

The District of Lantzville has not given any guarantee or indemnities under the *Guarantee and Indemnities Regulations*.

Schedule of Severance Agreements

Prepared under the *Financial Information Regulation*, Schedule 1, Subsection 6

There was 1 severance agreement between the District of Lantzville and its non-unionized employees in 2025 that was paid in 2024 and 2025.

This agreement represents 18 months of compensation.

Schedule of Debts

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Subsection 4

Information on all long-term debts for this organization is included in Note 8 to the financial statements.



Statement of Financial Approval

The undersigned, as authorized by the *Financial Information Regulation*, Schedule 1, Subsection 9(2), approve all the statements and schedules included in this Statement of Financial Information, produced in accordance with the *Financial Information Act*.

A blue ink signature of Mark Swain, consisting of a series of loops and a long horizontal stroke.

Mark Swain
Mayor, on behalf of Council
June 24, 2026

A black ink signature of Julia Seppola, featuring a large, stylized 'J' and 'S' followed by a horizontal line.

Julia Seppola
Director of Financial Services
June 24, 2026